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UNITED STATES OF AMERICA,	:	UNITED STATES DISTRICT COURT
	:	DISTRICT OF NEW JERSEY
	:	
Plaintiff,	:	NEWARK VICINAGE
	:	
	:	Case No.
v.	:	
	:	
PROCLAIMERS OF RIGHTEOUSNESS	:	
INTERNATIONAL MINISTRY, INC.,	:	<u>COMPLAINT FOR FEDERAL TAXES</u>
	:	
Defendant.	:	
	:	

The United States of America, by and through its undersigned counsel,
complains as follows:

1. This is a civil action in which the United States seeks to reduce to judgment the liability for (a) delinquent employment taxes against Proclaimers of Righteousness International Ministry, Inc. ("Proclaimers of Righteousness") for taxable periods in 1999, 2000, 2001, 2002, 2004, 2005, 2006, and 2007, and (b) civil penalty for failure to file Form W-2 against Proclaimers of Righteousness for the taxable period ending December 31, 2005.

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JURISDICTION & VENUE

2. This civil action is commenced at the request and with the authorization of the Chief Counsel for the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General of the United States, pursuant to 26 U.S.C. § 7401.
3. Jurisdiction over this action is conferred upon this Court by virtue of 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. § 7402.
4. Venue is proper in this district under 28 U.S.C. § 1396 since Proclaimers of Righteousness operates and owns real property in this district.

PARTIES

5. Plaintiff is the United States of America.
6. Defendant Proclaimers of Righteousness operates and owns real property in Newark, New Jersey, within the jurisdiction of this Court.

COUNT 1

7. The United States incorporates by reference the allegations set forth in paragraphs 1 through 6.
8. The Commissioner of Internal Revenue assessed employment taxes, penalties, and interest against Proclaimers of Righteousness on various dates and for various tax periods. The tax periods, the dates of the first assessment for each tax period, and the balance, as of August 10, 2009, are set forth below:

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Tax Period Ending	Date of First Assessment	Balance Owed
3/31/99	9/13/99	\$1,176
9/30/99	2/7/00	\$6,243
12/31/99	9/18/00	\$8,270
3/31/00	12/11/00	\$1,538
9/30/00	12/24/01	\$6,216
12/31/00	1/7/02	\$3,483
3/31/01	10/18/04	\$5,142
6/30/01	10/18/04	\$5,474
9/30/01	10/25/04	\$6,294
12/31/01	10/18/04	\$3,588
3/31/02	10/25/04	\$6,515
6/30/02	10/18/04	\$6,434
9/30/02	10/18/04	\$6,354
12/31/02	10/18/04	\$5,674
12/31/04	5/2/05	\$825
9/30/05	3/20/06	\$104
12/31/05	7/24/06	\$297
3/31/06	7/23/07	\$1,354
6/30/06	7/23/07	\$1,065
9/30/06	5/14/07	\$683
12/31/06	5/14/07	\$466
9/30/07	2/25/08	\$149

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9. Notice and demands for payment of the assessments were sent to Proclaimers of Righteousness in accordance with 26 U.S.C. § 6303.
10. Statutory additions for interest and penalties have accrued and will continue to accrue on the assessments.
11. Proclaimers of Righteousness has failed to pay the full amounts due and owing, and there remains, with respect to assessments in paragraph 8, due and owing to the United States the sum of \$77,344, as of August 10, 2009, plus penalties, interest, and statutory additions accruing after that date according to law.

COUNT 2

12. The United States incorporates by reference the allegations set forth in paragraphs 1 through 6.
13. The Commissioner of Internal Revenue assessed a \$1,590 penalty for failure to file Form W-2 against Proclaimers of Righteousness for taxable period ending December 31, 2005 on October 27, 2008.
14. Notice and demand for payment of the assessment was sent to Proclaimers of Righteousness in accordance with 26 U.S.C. § 6303.
15. Statutory additions for interest have accrued and will continue to accrue on the assessment.
16. Proclaimers of Righteousness has failed to pay the full amounts due and owing, and there remains, with respect to assessment in paragraph 13, due and owing to

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the United States the sum of \$1,701, as of August 10, 2009, plus interest and statutory additions accruing after that date according to law.

WHEREFORE, Plaintiff, United States of America, prays:

- (a) That, with respect to Count 1, the Court render judgment in favor of the United States and against Defendant Proclaimers of Righteousness for unpaid employment taxes, penalties, and interest relating to the various taxable periods during tax years 1999, 2000, 2001, 2002, 2004, 2005, 2006, and 2007, in the amount of \$77,344, as of August 10, 2009, together with all interest and penalties that have accrued and will continue accruing according to law;
- (b) That, with respect to Count 2, the Court render judgment in favor of the United States and against Defendant Proclaimers of Righteousness for a penalty for failure to file Form W-2, and interest relating taxable periods ending December 31, 2005, in the amount of \$1,701, as of August 10, 2009, together with all interest that has accrued and will continue accruing according to law;
- (c) That the Court grant the United States such other relief as it deems just and proper.

DATE: August 20, 2009

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Respectfully submitted,

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Acting United States Attorney

/s/ Jan M. Geht

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